

**California Public Utilities Commission**

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**Financial and Management Audit of Utility  
Public Goods Charge Energy Efficiency Programs  
from 1998 through 2002**

**REPORT FOR PUBLIC DISTRIBUTION**

**VOLUME I  
EXECUTIVE SUMMARY,  
RECOMMENDATIONS AND  
CONCLUSIONS**

**submitted by  
blueCONSULTING, INC.  
July 9, 2004**

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**Contact:**

**Angela L. Anderson  
Managing Director  
blueCONSULTING, INC.  
4415 New Hampshire  
San Diego, CA 92116  
(619) 293-3070**

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